

Company Registration Number 405016

Mountrock Limited
Abridged Financial Statements
for the year ended 31 December 2025

Mountrock Limited

Company Information

Director	Shiena Connolly
Secretary	Aoibheann Murphy
Company Number	405016
Registered Office	42 Trees Road Lower, Mount Merrion, Co. Dublin

Mountrock Limited

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Extract from Director's report in accordance with section 329 of the Companies Act 2014

The following director has held office throughout the year, and continues to hold office as at the date of approval of the Financial Statements, except where indicated:

Shiena Connolly

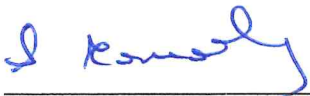
Director's Interest

The director's beneficial interest in the shares of the company were as follows:

	Ordinary Shares of €1 each	
	31 December 2025	31 December 2024
Shiena Connolly	2	2

There were no changes in shareholdings between 31 December 2025 and the date of signing the financial statements.

On behalf of the board

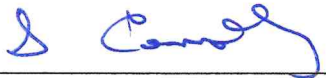


Shiena Connolly
Director
8 April 2026

Mountrock Limited
Balance Sheet
As at 31 December 2025

	Notes	2025 €	2024 €
Fixed assets			
Tangible assets		-	-
Current Assets			
Debtors	4	-	-
Cash at bank and in hand		<u>98</u>	<u>98</u>
		98	98
Creditors: amounts falling due within one year	5	<u>(1,948)</u>	<u>(1,948)</u>
Net Current (Liabilities)/Assets		<u>(1,850)</u>	<u>(1,850)</u>
Total Assets Less Current Liabilities		<u>(1,850)</u>	<u>(1,850)</u>
Capital and Reserves			
Called up share capital	6	2	2
Profit and loss accounts		<u>(1,852)</u>	<u>(1,852)</u>
Equity Shareholders' Funds		<u>(1,850)</u>	<u>(1,850)</u>

The financial statements were approved by the Board on 8 April 2026 and signed on its behalf by

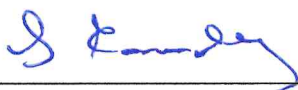


 Shiena Connolly
 Director

I, as the director of Mountrock Limited, state that:

- a) the company is availing itself of the audit exemption (and the exemption shall be expressed to be “the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014”),
- b) the company is availing itself of the exemption on the grounds that section 358 or 359, as appropriate, is complied with,
- c) no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company, and
- d) the director acknowledges the obligations of the company, under this Act, to –
 - i. keep adequate accounting records and prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a year, and
 - ii. otherwise comply with the provisions of this Act relating to financial statements so far as they are applicable to the company.
- e) The company has relied on the specified exemption contained in section 352 of the Companies Act 2014 on the grounds that the company is entitled to the benefit of that exemption as a small company. These abridged Financial Statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

On behalf of the board



Shiena Connolly
Director
8 April 2026

Mountrock Limited
Notes to the Financial Statements
for the year ended 31 December 2025

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention and comply with the accounting standards issued by the Financial Reporting Council and promulgated in Ireland by the Institute of Chartered Accountants in Ireland, and Irish law.

Cash flow statement

The company meets the size criteria for a small company set the Companies Act 2014 and therefore, in accordance with FRS 102, it has not prepared a cash flow statement.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	33.3% straight line
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Impairment reviews are carried out where there are events or changes in circumstances that indicate that the carrying amount of the fixed asset or goodwill may not be recoverable. Where there is an impairment loss it is recognised in the profit and loss account. There is no policy of revaluing fixed assets.

Stock

Stock is valued at the lower of cost and net realisable value. Full provision has been made for damaged, deteriorated, obsolescent or unusable materials. In the case of work in progress, cost is defined as the aggregate cost of raw material, direct labour and attributable proportion of direct production overheads.

Leased assets

Tangible fixed assets acquired under finance leases are included in the balance sheet at their equivalent capital value and are depreciated over the shorter of the lease term and their useful lives. The corresponding liabilities are recorded as a creditor and the interest element of the finance lease rentals is charged to the profit and loss account on an annuity basis. Operating lease rentals are charged to the profit and loss account on a straight line basis over the term of the lease.

Taxation

The charge for taxation is based on the profit for the year. Deferred taxation is calculated on the differences between the company's taxable profits and the results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements. The full deferred tax effect is recognised on differences between amounts funded and amounts charged to the profit and loss in relation to pensions and other post-retirement benefits. Discounting is used in calculating deferred tax.

Foreign Currency Translation

Monetary assets and liabilities denominated in foreign currencies are translated into euro at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to the profit and loss account.

2. Director's remuneration and transactions

There was no director's remuneration during the year (2024: Nil) and there were no loans to or from directors (2024: Nil)

3. Staff numbers and costs

There were no employees during the year (2024: Nil)

4. Debtors	2025 €	2024 €
Amounts falling due within one year	-	-

5. Creditors: Amounts falling due within one year

	2025 €	2024 €
Other creditors	<u>1,948</u>	<u>1,948</u>

There were no amounts payable in relation to taxation (2024: Nil).

6. Share Capital	2025 €	2024 €
Authorised equity		
1,000,000 Ordinary shares of €1 each	<u>1,000,000</u>	<u>1,000,000</u>
Allotted, called-up and fully paid equity		
2 Ordinary shares of €1 each	<u>2</u>	<u>2</u>

7. Related party transactions

There were no related party transactions during the year.

8. Approval of Financial Statements

The financial statements were approved by the Board on 8 April 2026.